IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 104 OF 2002

The Commissioner of Income-Tax-V,
Pune. .. Appellant

v/s.

J.N.M.Systems & Services P.Ltd. .. Respondent

Mr.Vijay Kantharia i/by Mr. H.D.Rathod for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 10th August, 2004

P.C.

Heard Mr. Vijay Kantharia, the learned counsel for the revenue.

2. The controversy raised in this appeal is concluded by the judgment of the Supreme Court in the case of Berger Paints Ltd. v. Commissioner of Income-Tax, 266 ITR 99.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)